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Attorneys for Defendant  
ROWLAND MARCUS ANDRADE

**UNITED STATES DISTRICT COURT**  
**NORTHERN DISTRICT OF CALIFORNIA**  
**SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
ROWLAND MARCUS ANDRADE,  
  
Defendant.

Case No. 3:20-cr-00249-RS

**DECLARATION OF LAURIE BARTIS-  
CALLAGHAN IN SUPPORT OF  
DEFENDANT ANDRADE'S REPLY  
REGARDING FORFEITURE AND  
RESTITUTION**

Judge: Hon. Richard Seeborg, Chief Judge  
Hearing: September 16, 2025 9:30 a.m.

**DECLARATION OF LAURIE BARTIS-CALLAGHAN**

Laurie Bartis-Callaghan, paralegal for the case of Defendant Marcus Andrade, states as follows:

1. I am a paralegal assisting in the representation of Defendant Marcus Andrade in the above-captioned matter. I have personal knowledge of the factual matters contained herein based upon my review of the evidence and, if called as a witness in this matter, could competently testify to the matters stated in this Declaration.

2. In preparation for filing Mr. Andrade's Opening Brief Regarding Forfeiture and Restitution, ECF 728, I worked with one of Mr. Andrade's counsel, Dainec Stefan, to ascertain as best as possible whether the government's forfeiture figure included a double-counting of proceeds from AML Bitcoin purchases that were received in cryptocurrency that was sold and reinvested in the NAC Foundation.

3. Lacking any schedules of accounting from the government's forensic accountant, Theresa Chiu, Mr. Stefan and I used a government-created comprehensive spreadsheet detailing the bank records transactions of the NAC Foundation, Mr. Andrade, and numerous other parties of interest in the case (IRS-DOCS-00002991) to attempt to replicate whatever method Ms. Chiu used to find the \$5.0 million amount in fiat currency which she claimed Mr. Andrade had received into his business accounts from October 2017 to October 2018, i.e., during the AML Bitcoin period. *See* Tr. Ex. 1520-003. We did this by identifying and filtering non-purchaser transactions and reversed transactions—leaving behind only payments for token purchases. We arrived at a within 0.37% Ms. Chiu's estimate. This figure included three transactions from BlockBits Capital delivering the proceeds of Ethereum and Bitcoin sales—Ethereum and Bitcoin that the government *also* included in its estimated \$2,874,609 in cryptocurrency purchases made during the ICO, *see* Tr. Ex. 1520-005—confirming that the government had double-counted a total of \$770,357.98 in proceeds.

1 I declare under penalty of perjury under the laws of the United States that the foregoing is  
2 true and correct.

3 Executed on September 11, 2025, in San Francisco, CA.

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5 /s/ Laurie Bartis-Callaghan  
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